

COUNTY OF YORK, VIRGINIA
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended June 30, 2003

	Business type activities - Enterprise Funds						Governmental Activities
	Sanitary District No. 2	Solid Waste	Sewer Utility	Yorktown Revitalization	Nonmajor Enterprise Funds	Total	Internal Service Fund
OPERATING REVENUES							
Charges for services	\$ -	\$ 3,006,241	\$ 6,811,936	\$ 4	\$ 1,028,343	\$ 10,846,524	\$ 2,068,602
Miscellaneous	-	17,534	19,567	-	1,105	38,206	28,663
Total operating revenues	-	3,023,775	6,831,503	4	1,029,448	10,884,730	2,097,265
OPERATING EXPENSES							
Personal services	-	412,518	1,942,605	-	62,407	2,417,530	457,787
Contractual services	-	3,236,202	939,961	-	45,170	4,221,333	100,308
Materials and supplies	-	104,194	422,567	23,594	378,645	929,000	1,010,956
Depreciation	442,745	165,872	1,279,054	12,850	145,138	2,045,659	410,514
Amortization	-	6,848	5,606	-	-	12,454	-
Bad debt expense	-	315	-	-	-	315	-
Total operating expenses	442,745	3,925,949	4,589,793	36,444	631,360	9,626,291	1,979,565
Operating income (loss)	(442,745)	(902,174)	2,241,710	(36,440)	398,088	1,258,439	117,700
NONOPERATING REVENUES (EXPENSES)							
Interest income	-	1,911	129,189	-	9,300	140,400	16,913
Loss on disposal of capital assets	(9,193)	-	-	-	(12,871)	(22,064)	(32,034)
Interest and fiscal charges	-	(73,388)	(540,392)	-	-	(613,780)	-
Donated property	-	-	-	-	(2,246,095)	(2,246,095)	-
Total nonoperating revenues (expenses)	(9,193)	(71,477)	(411,203)	-	(2,249,666)	(2,741,539)	(15,121)
Income (loss) before contributions and transfers	(451,938)	(973,651)	1,830,507	(36,440)	(1,851,578)	(1,483,100)	102,579
Capital contributions	-	-	2,938,340	-	332,364	3,270,704	-
Transfers in	-	1,155,233	788,743	-	470,064	2,414,040	124,299
Transfers out	-	-	(29,406)	-	-	(29,406)	-
Change in net assets	(451,938)	181,582	5,528,184	(36,440)	(1,049,150)	4,172,238	226,878
Total net assets, beginning of year - as restated	11,618,687	391,169	56,574,078	-	6,225,764	74,809,698	3,030,322
Total net assets, end of year	\$ 11,166,749	\$ 572,751	\$ 62,102,262	\$ (36,440)	\$ 5,176,614	\$ 78,981,936	\$ 3,257,200

The accompanying notes are an integral part of the basic financial statements.